



State of Idaho

Legislative Services Office

Management Report

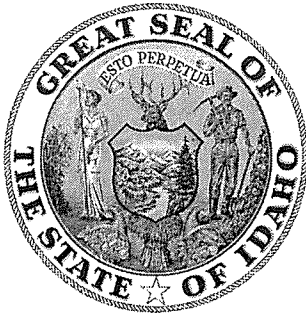
A communication to the Joint Finance-Appropriations Committee

IDAHO COMMISSION ON AGING

FY 2007, 2008, and 2009

Report IC18709
Date Issued: October 19, 2009

Serving Idaho's Citizen Legislature



Don H. Berg, Manager

**Idaho Legislative Services Office
Legislative Audits Division**

IDAHO COMMISSION ON AGING

SUMMARY

PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Idaho Commission on Aging covering the fiscal years ended June 30, 2007, 2008, and 2009. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion, but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

CONCLUSION

We did not identify any significant conditions or weaknesses in the general administrative and accounting controls of the Commission.

FINDINGS AND RECOMMENDATIONS

There are no findings and recommendations in this report or in the prior report.

A copy of this report is available at <http://www.legislature.idaho.gov/audit> or by calling 208-334-4832.

AGENCY RESPONSE

The Commission has reviewed the report and is in general agreement with its contents.

FINANCIAL INFORMATION

The Commission's goal is to improve the quality of life for older Idahoans by assisting communities in the planning, development, and implementation of in-home and community-based services, by serving as a visible advocate for the aging, and by reducing the number of elderly Idahoans placed in institutional, long-term settings. The Commission's major funding sources are State General Fund and federal funds. Most of these funds are expended to reimburse area agencies on aging throughout the State.

The Commission receives an annual General Fund appropriation to meet the requirements established by the Idaho Senior Services Act in Idaho Code and to provide matching funds for federal grant programs. The Commission also receives funding authorized under the Older Americans Act of 1965, the Alzheimer's Disease Demonstration Grant, and the U.S. Dept of Labor Work Force Investment Act. The Commission uses the Miscellaneous Revenue Fund for conference registration fees, private contributions, and other miscellaneous collections.

The following financial data is for informational purposes only.

IDAHO COMMISSION ON AGING – FISCAL YEAR 2009

<u>Fund</u>	<u>Title</u>	<u>Beginning Cash/ Appropriation</u>	<u>Receipts/ Transfers In</u>	<u>Disbursements/ Transfers Out</u>	<u>Ending Cash/ Appropriation</u>
0001	General Fund*	\$5,765,634	\$0	\$5,133,132	\$632,502
0348	Federal Fund**	(17,645)	7,555,965	7,553,473	(15,153)
0349	Miscellaneous Revenue Fund	<u>27,009</u>	<u>1,850</u>	<u>713</u>	<u>28,146</u>
	Total	<u>\$5,774,998</u>	<u>\$7,557,815</u>	<u>\$12,687,318</u>	<u>\$645,495</u>

*\$610,778 of the General Fund Ending Appropriation is encumbered.

**The Federal Grant Fund 0348 can have a negative cash balance resulting from a "borrowing limit" of \$50,000 established for cash flow purposes.

This report is intended solely for the information and use of the State of Idaho and the Idaho Commission on Aging and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the administrator, Kim Wherry Toryanski, and her staff.

ASSIGNED STAFF

Lori Hendon, CPA, Managing Auditor
Jolene Crumley, Staff Auditor
Kyle Wilmot, Staff Auditor

TABLE OF CONTENTS

Agency Response	1
Appendix	2

AGENCY RESPONSE



IDAHO COMMISSION ON AGING

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C.L. "Butch" Otter, Governor
Kim Wherry Toryanski, Administrator

September 16, 2009

Don Berg, Manager
Legislative Audits Division
Legislative Services Office
P.O. Box 83720
Boise, ID 83720

Dear Mr. Berg:

Thank you for the Legislative Services Office's Management Report regarding the fiscal audit of the Commission on Aging. I have reviewed the report covering fiscal years 2007, 2008, and 2009 and am pleased to concur with the results.

ICOA appreciates the professionalism and thorough efforts of the audit staff in reviewing our processes and making informal suggestions for improvement.

Sincerely,

A handwritten signature in black ink, appearing to read "Kim Wherry Toryanski", is written over a horizontal line.

Kim Wherry Toryanski
Administrator

APPENDIX

HISTORY

An executive order established the Idaho Office on Aging in 1968. The Office operated as a separate entity until 1970, when it became a division of the Department of Special Services. The Governor abolished that Department in 1975, and the Idaho Office on Aging was transferred to the Office of the Governor. Legislation in 1976 formally created the Office on Aging and advisory council. In 1995, the legislation was amended to create the Idaho Commission on Aging and provide for an administrator and a seven-member Commission.

PURPOSE STATUTORY AUTHORITY

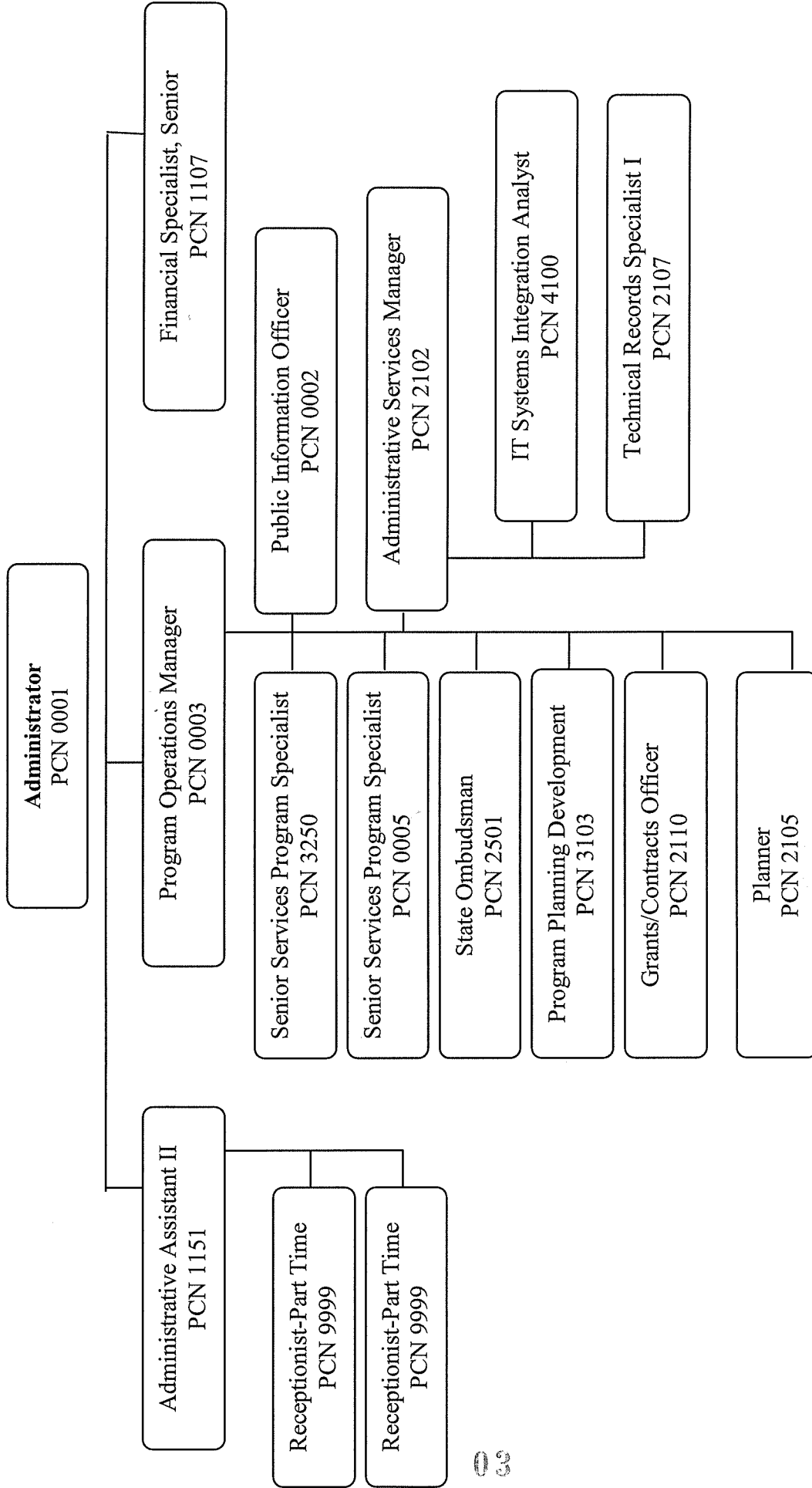
Title 67, Chapter 50, of the Idaho Code is the statutory authority for the Commission on Aging. Idaho Code, Section 67-5005 outlines the Commission's purpose:

The legislature hereby finds and recognizes the need to provide basic necessities to its older people in their later years and particularly in providing efficient community services, including transportation, adequate nutrition, in-home services and other services designed to permit its older people to remain independent and to be able to avoid institutionalization and that these services be provided in a coordinated manner and be readily available when needed and accessible to all older people.

ORGANIZATION

The administrator and Commission members are appointed by the Governor. The administrator is subject to confirmation by the Senate. The Commission is responsible for systems development, including planning, staff support, and monitoring a variety of service programs for the elderly. Planning functions include needs assessment, data analysis, development of State plans, review and approval of area agency plans, public information, and technical assistance. Monitoring includes technical assistance, training, and program evaluation. Support for the planning and program operations is provided by fiscal and clerical staff. The Commission is also responsible for being a visible and effective advocate for older persons. It includes the Office of the State Ombudsman for the Elderly.

Idaho Commission on Aging



Note: Active discussions with DHR concerning reorganization are underway.

September 2009